

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

Princeton Statagic Investment Fund LLC,  
et al.,

NO. C 04-04310 JW

Petitioners,

v.

United States of America,

Respondent.

**ORDER PROVIDING NOTICE OF  
POSSIBILITY OF GRANTING PARTIAL  
SUMMARY JUDGMENT TO  
NONMOVANT**

This case is scheduled for a hearing on Respondent's Motion for Summary Judgment on October 24, 2011. Petitioners have not cross-moved for summary judgment or partial summary judgment.

Federal Rule of Civil Procedure 56(f)(1) provides that a court may, after providing notice and a reasonable time to respond, grant summary judgment for a nonmovant. Fed. R. Civ. P. 56(f)(1).

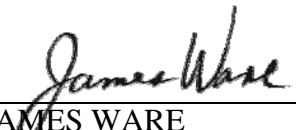
Upon review of Respondent's Motion, the Court hereby gives notice to the parties that the Court may grant partial summary judgment to Petitioners on the issue of whether a Gross Overvaluation Misstatement Penalty was properly assessed against Petitioners. The Court has considered all argument and evidence submitted by the parties to date on this issue.<sup>1</sup>

---

<sup>1</sup> (See Respondent's Motion for Summary Judgment, Docket Item No. 34; Princeton Statagic Investment Fund, LLC and Presidio Growth LLC's Opposition to Respondent's Motion for Summary Judgment, Docket Item No. 38; Respondent's Reply to Petitioner's Opposition to Respondent's Motion for Summary Judgment, Docket Item No. 41.)

Should the government wish to respond to this Notice, it may file further supplemental papers on or before **October 21, 2011 at noon.**

Dated: October 19, 2011

  
\_\_\_\_\_  
JAMES WARE  
United States District Chief Judge

**THIS IS TO CERTIFY THAT COPIES OF THIS ORDER HAVE BEEN DELIVERED TO:**

Adair Ford Boroughs [adair.f.boroughs@usdoj.gov](mailto:adair.f.boroughs@usdoj.gov)  
David A. York [david.york@lw.com](mailto:david.york@lw.com)  
Margaret Tough [margaret.tough@lw.com](mailto:margaret.tough@lw.com)  
Martin Aaron Schainbaum [schainbm@taxwarrior.com](mailto:schainbm@taxwarrior.com)  
Steven Mark Bauer [steve.bauer@lw.com](mailto:steve.bauer@lw.com)  
Stuart David Gibson [Stuart.D.Gibson@usdoj.gov](mailto:Stuart.D.Gibson@usdoj.gov)  
Thomas Moore [tom.moore@usdoj.gov](mailto:tom.moore@usdoj.gov)

**Dated: October 19, 2011**

**Richard W. Wieking, Clerk**

**By: /s/ JW Chambers**  
**Susan Imbriani**  
**Courtroom Deputy**